

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF FLORIDA

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UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
GREGORY T. MAYER, d/b/a LEGAL TAX)
NEWSLETTER, LC, and d/b/a MORTON &)
OXLEY, LTD,)
)
Defendant.)

Civil No. 8:03-CV-415-T-26TGW

TEMPORARY RESTRAINING ORDER AND ORDER FOR EXPEDITED DISCOVERY

Upon motion by Plaintiff, the United States of America, the Court makes the following findings of fact and conclusions of law and enters this Order.

Standards for Temporary Restraining Order

In order to obtain the temporary restraining order which it seeks pursuant to 26 U.S.C. (Internal Revenue Code, I.R.C.) § 7407, the United States must show that (1) defendant either engaged in conduct subject to penalty under I.R.C. § 6695 and (2) injunctive relief is appropriate to prevent the recurrence of such conduct.

Findings of Fact

Based on the evidence and the parties' arguments, the Court finds as follows:

1. Gregory T. Mayer, acting individually or through the above-named entities, prepares and files income tax returns, amended returns, and requests for refund on behalf of customers.
2. The IRS has investigated Mayer for possible violations of §§ 6694, 6695, 6700, and 6701.
3. Mayer assists his customers in moving income and assets offshore without reporting the income on tax returns.

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4. Mayer has refused to provide a complete list of all income tax returns, amended returns, and requests for refunds he has prepared for customer for the last three (3) years, and copies of these documents, to the IRS as required by I.R.C. § 6107.
5. Mayer has refused to provide to the IRS a complete list of all his customers.
6. Absent a temporary restraining order from the Court, Mayer will not provide a complete list of all income tax returns, amended returns, and requests for refunds he has prepared, and copies of these documents.
7. Mayer's complete customer list is subject to civil discovery by the United States.
8. The United States will be irreparably prejudiced if it cannot immediately determine Mayer's complete customer list.
9. Expedited civil discovery concerning Mayer's complete customer list is justified by the risk of irreparable injury to the United States.
10. Without a list of all income tax returns, amended returns, and requests for refunds Mayer has prepared, and copies of these documents, as well as his complete customer list, the IRS is unable to determine the exact damage Mayer's activities have done to the Treasury.

To the extent that any of the factual findings above can also be construed as legal conclusions, the factual findings shall also serve as conclusions of law.

Conclusions of Law

Based on the evidence presented by the United States and defendants, the Court finds that Gregory T. Mayer, acting individually and d/b/a Legal Tax Newsletter, LC, and d/b/a Morton & Oxley, is in violation of I.R.C. §§ 6695. Accordingly, the court finds that a temporary restraining order should issue under I.R.C. § 7407.

The Court further finds, based on the evidence presented, that Mayer's complete customer list is subject to civil discovery by the United States and that immediate discovery is required to prevent irreparable prejudice to the United States.

Order

The Court **ORDERS** that Gregory T. Mayer must provide counsel for the United States a list of the names and taxpayer identification numbers of customers for whom he or his related entities have prepared any income tax return, amended return, and/or request for refund in the last three (3) years. This list shall include the names and taxpayer identification or employer identification number of all trusts belonging to customers for whom Mayer has prepared returns or requests for refund. Mayer must also provide counsel for the United States paper or electronic copies of all such returns and requests for refund in his possession. The list of documents and copies of those documents must be provided to counsel for the United States within ten (10) days of the entrance of this Order. The Court further **ORDERS** that Mayer must sign and file with the Court a certificate of compliance stating that he has provided this list to counsel for the United States.

Further, the Court **ORDERS** that the United States may engage in immediate discovery for the purpose of determining the complete customer list of defendant Gregory T. Mayer and his associated entities. The United States is therefore authorized to serve defendant with the "First Discovery Requests to Gregory T. Mayer" it submitted in connection with this motion.

Defendant must respond to these requests within ten (10) days of the entrance of this Order. The Court further **ORDERS** that Mayer must sign and file with the Court a certificate of compliance stating that he has responded to the United States' discovery requests.

SO ORDERED this 20 day of March, 2003.



Judge, United States District Court for the
Middle District of Florida, Tampa Division

Prepared by:

PAUL I. PEREZ
United States Attorney

A handwritten signature in cursive script, reading "Michael S. Raum".

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